



Department of Local Government Finance

The Communicator

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Designed to Educate and Inform about Issues Relating to Property Taxation and
Local Government Finance in the State of Indiana

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*Inside-
Jefferson County Profile*

Information about the Indiana Board of Tax Review can be
found at www.in.gov/ibtr or call (317) 232-3786.



**Message from
Beth Henkel,
Commissioner**

Seven months have flown by since I became Commissioner. We are making progress with Indiana's first market value reassessment. The 21 counties that have had their budgets, rates, and levies certified can breathe a quick sigh of relief, but then must rush into the appeals and the 2004 budget cycle that should have been well under way by now.

A little more than two thirds of the assessors are done with the reassessment and have turned in their equalization studies. At least 45 have had their studies approved. We worry about the 30 or so counties whose studies we have not seen – please keep us updated and let us know if we can help.

Every day, I hear incredible stories. Remember these times – they are historic. This month, we're profiling Jefferson County Assessor Gail Sims. Her stories are remarkable, as she has managed to maintain composure and her sense of humor despite enormous pressures. One of the pleasures of this job is to commiserate with you and laugh over some of the bizarre problems we've surmounted. I am determined that in a year or so we can all look back and say, "Job well done." But right now I'm thinking of embroidering a saying for my wall -- in my copious free time. How about, "This, too, shall pass?"

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Message cont'

Have you heard? Residential taxpayers in a couple townships in Marion County had an impassioned reaction to higher assessments and tax bills this year. As anticipated, older neighborhoods that had experienced a dramatic increase in market value in the past ten to fifteen years also saw a dramatic increase in assessed values and tax bills. In addition, increases in taxing units' budgets and levies hit taxpayers in these townships hard. Some homeowners were ill prepared to pay the difference within the 15-day deadline. Concerned for taxpayers on fixed incomes, county officials asked the Department to extend the payment deadline for the first installment to September 3, which we did. The mayor also called for a special session of the General Assembly to address the problem.

Other counties, such as Monroe and Vanderburgh, also have reported some similar experiences, but none to the degree that Marion County has. Many believe it is too early to react to these problems, at least until the results are in for other areas of the state.

The equalization project is progressing. Early August marked its official launch, with John Huie's agreement to serve as chairman of the steering committee. This year is the first time Indiana assessors had to perform sales-assessment ratio studies. The sales and income data are incomplete, and we all know we need the results of the reassessment to fine-tune the results. While the Department has worked through many issues and kinks in reviewing these studies, we also know that we need an in-depth and independent look at this first crack at market value ratio studies. We have already sent out instructions to all assessors and auditors on the file structures for the project. We are making progress on funding. We have also made sure that assessing officials will have seats on the screening committee.

There are also several new faces in the Department.

I'm sure many of you have already talked with Carolyn Casey, my executive assistant. Also, please welcome Judy Robertson and Deanne Ludwig who have joined the budget division as assessor auditors. There is more information in the pages that follow introducing Carolyn and Judy. Deanne joined the Budget Division close to press time as an Assessor Auditor in the Indianapolis office and is working with abatements. She will provide periodic updates of the abatement process at the County Auditor conferences in the spring and fall. Deanne will also develop a training program that transitions the abatement review process from the state to the local level in the next year or two.

I have been asked to speak at several professional conferences and community meetings in the next few months. I hope to see you at these meetings and have a chance to talk to you individually about your concerns as we experience this remarkable and historic year that never ends.

Employees In the Spotlight



Carolyn A. Casey, Administrative Assistant

Carolyn A. Casey has been the Administrative Assistant to Commissioner Beth Henkel since February 2003. She worked as Administrative Secretary in the Attorney General's Office for almost ten years. Carolyn previously worked with the Commissioner for approximately five years as she served as Deputy Attorney General and Section Chief of the Litigation Division. In addition to her administrative duties at the Attorney General's Office, Carolyn volunteered for office projects at the State Fair, Black Expo, and various division functions. She and her husband, Marion, have been married for 28 years and have four children and one grandchild. She enjoys her family, friends, walking and gardening.



*Judy Robertson, Auditor/Assessor I
Budget Division*

Judy Robertson joined the DLGF staff as Auditor/Assessor I in May this year. Judy began her employment with the state in 1990 as an Account Clerk 4 with the Marion County Department of Family & Children where she worked with additional awards and lost or stolen warrants replacement. She has a rich background in accounting and purchasing. She worked for the Department of Environmental Management for ten years as an Accountant 4 and then Environmental Manager 2 in their Office of Air Quality. She verified requisitions and purchase order requests and did all the financial reporting for the office. There were three state and nine federal accounts by the time she left. Judy enjoys flower and vegetable gardening, canning and freezing, teaching Bible classes to children at her church, and her pet cat Nutmeg and guinea pig Buttermilk.



EIGHTEEN COUNTIES BUDGETS APPROVED

Melissa Henson

The DLGF has issued eighteen county budget orders as of July 30, 2003. The orders include Adams, Bartholomew, Delaware, Hamilton, Hancock, Howard, Jennings, Johnson, Marion, Monroe, Ohio, Scott, Tippecanoe, Vanderburgh, Wabash, Warrick, Warren and Wells.

Equalization studies have been approved for 29 additional counties, and 15 more counties have submitted their studies for approval for a total of 62 counties. For a complete update, see the DLGF website www.in.gov/dlgef/ and check *What's New*, or the *Reassessment Update* buttons. The website is updated every Monday.



SUMMER WORKSHOPS

Currently, the Budget Division is holding its summer workshops designed to assist taxing units with preparation of 2004 budgets, rates and levies. In these workshops the focus is to:

- check the accuracy of the prepared forms,
- insure that the budget is properly advertised and,
- to provide assistance in whatever capacity is desired.

The DLGF hopes that the "one-on-one" sessions will eliminate any technical errors, which have occurred in the past, and become a valuable learning tool for future budgets.

FALL HEARINGS

Fall budget hearings are tentatively scheduled for October 14 - October 31. The Department of Local Government Finance will provide the County Auditor with a notice to be published that specifies the dates and times of all taxing units' budget hearings. The Department will mail the notice to each Auditor at least two weeks in advance of the hearing. County officials are encouraged to attend the Department's hearing to address any taxpayer objections that may be heard or to comment on the budget. Budget information should be filed with the County Auditor prior to the Department hearing.



BUDGET CALENDAR

The following are the deadlines for 2004 budget advertisement and adoption:



Last meeting date for adoption:
September 20, 2003 IC 6-1.1-17-5(a)



Objecting petitions filed within seven (7) days of budget hearing **IC 6-1.1-17-5(b)**



Last date for public hearing on budget (at least 10 days prior to adoption date):
September 10, 2003 IC 6-1.1-17-5(a)



Last date for first publication of budget estimate, which includes the 2004 annual total appropriations, current tax levy, proposed tax levy, and percentage change in levy (at least 10 days before the public hearing): **August 31, 2003 IC 6-1.1-17-3**



Last date for second publication (at least 3 days prior to the public hearing):
September 7, 2003 IC 5-3-1-2



Monroe County Tax Rates

The Indiana Department of Local Government Finance (DLGF) provided written permission to Monroe County Auditor Barbara M. Clark to resubmit new certified assessed values for Monroe County, thereby correcting an assessment error that occurred in Monroe County when the tax rates were certified the first time. The Department also received support for the recertification from Monroe County Commissioners and members of the County Council as well as the Monroe County Community School Corporation.

Clark requested that the DLGF do it this year instead of next year, since a discrepancy in the way the homestead credits were calculated requires new abstracts, and new tax duplicates to be prepared and new tax bills to be mailed anyway. "It makes sense to correct both tax errors at once," said Barbara Clark. "Many of the elected officials in Monroe County strongly believe it is in the taxpayers' best interests to fix the property tax error sooner rather than later," she said.

Commissioner Beth Henkel said her department will work with Monroe County officials on a timeline to begin the process of calculating new assessed valuation figures. The timeline would be planned so that new tax bills could be mailed in October and due at the usual November 10 deadline.



Homestead Credits

The Indiana Department of Local Government Finance has resolved a discrepancy over the way homestead credits were calculated in eight Indiana counties – a move that will result in lower property taxes for homeowners across the state.

"After consulting with the counties, we have decided to apply a mathematical factor that eliminates the need for counties to reprogram – which was a concern to them but resolves the issue," said Commissioner Beth Henkel.

Marion and Wabash counties, which were in the midst of issuing their bills when the problem was discovered, continued issuing with no delays expected.

Six other counties that had already issued bills will re-issue corrected bills; the state has offered to pay for printing and postage. The new factor will be used when tax rates are calculated for the rest of the counties, Henkel said. "We will continue to consult with these counties to address any unique issues they raise," she said.

The state – not the counties – will handle all software or reprogramming changes.



**A Visit with
Gail Sims**
Colleen Kelly

*Gail Sims, Jefferson
County Assessor*

On June 30, 2003, Jefferson County Assessor Gail Sims received the good news that her county's equalization study had been approved. With a breath of relief, Gail told her dedicated staff the good news. A light at the end of the reassessment tunnel was growing brighter! It had been an exhausting year for everyone. Jefferson County conducted an in-house reassessment, meaning there was no contractual work.

"We have worked weekends and nights since the year began," exclaimed Gail. "I told my family to pretend I was out of the country." "My first deputy, Margaret Hoffman, who is loyal, great and represents me well, is reading vacation magazines when not on duty. My reassessment deputy Betty Wright, who is loyal and great, is fantasizing about a vacation trip. Both have at least a month overtime."

The extra workload is a result of the court-mandated statewide reassessment. It began in August 2001 when the county received 2002 reassessment rules from the state. New continuing education courses and software training took more time. Going to market value was an historic step for Indiana's assessment community.

"I knew what was coming even in 1999, so in July that year we started mass data collection and kept it up-to-date. Even so, the process is long and arduous," said Gail.



*Ginger Sexton and Margaret Hoffman look
over sales disclosures.*

Gail, who is President of Indiana County Assessors' Association, became Jefferson County Assessor in 1991 during the aftermath of the 1989 pay 1990 reassessment. She had worked 20 years for her husband, Will, the Hanover Township Trustee/Assessor. "One thing I really have going for me is having a husband who is an assessor," she said.



Historic District Downtown Madison, Indiana

"He supported me while I was absent from the home so much because he understood. He covered the family outings and our grandchildren's sports events. He has been a rock for me throughout this process," she said.

Gail and Will have six children and 16 grandchildren with the majority living in the area. Gail says the biggest problem for her is *time*. And that still stands.



Gail Sims and Jim Martin, statistical advisor

"County assessors lobbied for additional time to do the work, but we didn't lobby against market value assessments," she explained. "It is the new deal, and we're following a court order and can't delay that."

Jefferson County has 18,931 parcels and a population of 30,000 with 13,000 people in the town of Madison. Downtown historic Madison business owners and owners of older homes are bracing themselves for increased property values. Some are worried increased property taxes will be the end of their prosperity.

The county has enjoyed tourism and downtown redevelopment along the Ohio River. Gail says the county has a classic example of past disparity of assessments with the older properties in the quaint Victorian town with substantial market values and their counter parts, the newer properties in hilltop Madison and surrounding rural county.

"The county has changed its goal of having two tax bills to one tax bill for the full year delivered sometime in September and due in November," Gail said.

She said there was a point in time when the 2002 reassessment experience bruised her spirit due to an atmosphere of perplexity within the courthouse. This came about when others realized that there was a lengthy new process called the ratio study and equalization, which had to be finished by assessors and delivered to the state for approval before a tax rate could be set. In checking, Gail found that other counties were experiencing the same disbelief.

"I think assessors were prepared by many state agencies for the unknown of this process. The shortfall came when those agencies did not prepare auditors and treasurers for the



Reassessment Deputy Betty Wright

probability of late billing. I think most counties felt it would be others but not them," Gail said.

"You need to be grounded before going into the public arena. It is important to know who you are and be the same or better when you leave," she said. She said it helped to be a flexible person and have innovative work methodologies. Because of the great volume of work, a county assessor should focus on being a good administrator and on building a good team.

"Assessors want to know what our role is going to be in the next year," Gail remarked. "We need even better procedures established and all be on the right track to get ready for the next reassessment." She hopes to see more uniformity and standardization from the state.



Gail Sims and her artwork

"True integrity is what you do when no one is looking," she said. And when no one is looking at Gail Sims, you will find her writing songs and lyrics while driving to Indianapolis, painting oils, and galvanized Zuni paintings for the outdoor walls of her home.

"My family has my love and devotion, my work is my commitment, but art is my passion," she said.



Reassessment Data

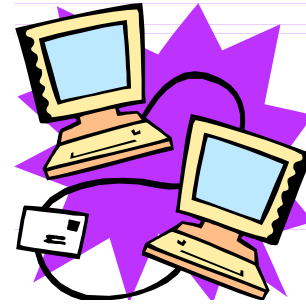
Nancy Stassen

Anyone following the progress of reassessment in Indiana is aware that early results - tax bills – in those counties that have completed reassessment are not quite as anticipated. Taxpayers, local officials, and state legislators are anxious to understand, in detail, the effects of Indiana's court-ordered change to a market-value reassessment system. Also, as mentioned in the last issue of *The Communicator*, there are plans for an independent, statewide equalization study to verify overall assessment equity and identify opportunities for process improvements.

These efforts require a standard and consistent set of data for all types of real and personal property in the state. The idea of a statewide data set is not a new one and was actually made law during the 2002 legislative session. IC 6-1.1-4-25(b) and IC 36-2-9-20 mandate electronic data maintenance and transmission requirements for county assessors and auditors, respectively.

The format of the requested data is a work in progress. It has evolved from the large, extremely detailed data set described in the original Property Tax Assessment Computer Standards (50 IAC 12) to the "trimmed down" Critical Fields List for 2002. The format is currently going through another evolution, primarily driven by the difficulty of combining a variety of vendor and in-house software packages, each performing a piece of the overall taxation process, and each necessary to provide the big picture of Indiana's property tax system.

Defining, providing, and analyzing this data is a complex and cooperative effort. The DLGF is relying on assistance from vendors and counties to make it a successful one!



Assessment Software Certification Update

Nancy Stassen

Slowly but surely, we continue to make progress on assessment software certification. Unchanged from the last update, three vendors have completed state level certification: Manatron (for both MVP ProVal and ACAMA assessment applications), Plexis, and Martin Browning Inc.

However, two other vendors pursuing state certification, Appraisal Research and Cole Layer Trumble Company, are expected to complete state certification in the very near future. Both vendors are working with the DLGF to resolve outstanding issues.

In addition, seventy counties (fifty-five ProVal users, nine ACAMA users, two Plexis users, one Martin Browning user, and three counties with in-house systems) have certified their software at the local level. Local certification, the final step in the certification process, means that these counties have verified that their systems are valuing property according to the 2002 assessment guidelines.

Counties that have not yet certified their assessment software at the local level are reminded that local certification must be completed prior to submitting county budgets for final department approval.

Thanks again to vendors and local officials for their cooperation and efforts towards completing this important step in the reassessment process.



Legislative Study Committees are Forming

Colleen Kelly

Between legislative sessions **Interim Study Committees** meet on different issues to gather ideas for the next session. The Committee on State Tax and Financing Policy studies state, county and city tax structures with respect to revenue-producing characteristics, and effects upon the economy of Indiana, equalities and fairness, enforcement policies and administrative practices, and costs of collection in relation to the burden of the tax.

The Legislative Council referred the following additional study topics to the Commission for study starting this summer:

- A. Local government financial reporting (HB 1616)
- B. School facilities construction and financing (HR 17)
- C. Enterprise zone issues (HR 104)
- D. Assessment of educational, religious and not-for-profit property, including monitoring compliance with the requirement that all non-governmental property be assessed, even though the property qualifies for full or partial tax exemption (SR 36)
- E. Properties in urban blight areas (SR 37) and
- F. Horse racing's riverboat subsidy (SR 50).

Members of the committee are:

- *Senator Lawrence Borst, Chairperson*
- *Senator Thomas Wyss*
- *Senator Lindel Hume*
- *Representative William Crawford*
- *Representative Lawrence Buell*
- *Diane Powers, Fiscal Analyst*
- *James Landers, Fiscal Analyst*
- *Robert Sigalow, Fiscal Analyst*
- *George Angelone, Attorney*
- *Ross Hooten, Attorney*



Reassessment Can be Used as a Training Tool *Pamela Drinkard*

Does it seem like summer has flown by quickly?

Not having school-aged children, I understand that some schools will reopen their doors beginning August 11th. I can remember a time when, long, long ago (excluding my age), summer break began after Memorial weekend and school began after Labor Day. How time has changed!

I know that all of you have been very busy with the reassessment, and that is just putting it lightly. And for some, the summer days and vacations planned may have all gone by the wayside. Needless to say, by now the word "reassessment" is probably putting a bad taste in everyone's mouths. Right? Wrong!

For the most part, if you have never experienced or worked during a reassessment, or for those who have worked and have been involved with several reassessments, this should be considered a good time to learn all that you can. Taking good notes along the way.

Do you receive continuing education credit for it? No, unfortunately not. However, due to the changes in how property is now being assessed, you will all get a lot of credit for working together and doing the very best you can under the circumstances. Hopefully, we all can consider this as a very good "tool" of the trade in teaching us all what went right and what went wrong in the assessing procedures, processes and practices.

Once your reassessment is completed and your rates have been approved and the tax bills have been mailed and if you have some spare time, consider scheduling a meeting with your employees and have them bring with them the negatives and positives of this reassessment.

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Reassessment cont'

What went right, what went wrong and what should we do differently next time? What concerns or questions should you direct to the Department of Local Government Finance or to your software vendors? What assessing procedures, processes or practices need to change in order to make the next reassessment easier?

Even though the reassessment can be considered as a learning tool, please keep in mind that if you are certified as a Level 1 and/or a Level 2 Assessor-Appraiser, in order to maintain your level of certification, you **must** keep up with your continuing education requirements.

For those individuals whose first four-year cycle ended December 31, 2002, and have met their continuing education requirements, your new cycle began January 1, 2003. And for those individuals whose four-year cycle began January 1, 2000, your four-year cycle will end December 31, 2003. If you have any questions regarding your certification or requirements, please contact me at (317) 233-3068.

As I said earlier, the summer is flying by very quickly and the Department of Local Government Finance's continuing education sessions for 2003 are almost completed. We are holding a session in August on *Cost Approach* and the final session will be held in October. The October session will be on the new *Assessor's Operations Manual*.

Finally, we want to continue to encourage you to attend all the continuing education sessions that the DLGF offers throughout the year and also attend your association conferences.

The dates to the right are for the October continuing education sessions and the remaining association conferences.

Registration information for the October continuing education will be mailed in the future. Contact your association for conference information.

October Continuing Education (Assessor's Operation Manual)

Locations	Date
Lafayette- Radisson Hotel	October 9 & 10
Huntington- North Star Civic Center	October 14 & 15
Goshen- Ramada Inn	October 14 & 15
Valparaiso- Porter County Expo Center	October 21, 22, 23
Terre Haute- Holiday Inn	October 21 & 22
Richmond- Holiday Inn	October 28 & 29
Vincennes- Executive Inn	October 28 & 29
Scottsburg- Best Western	October 30 & 31
Indianapolis- Training Center Room 5	October 30 & 31



2003 Conferences

Session	Location	Date
County Assessors Assoc. Summer Conference	Indianapolis, Sheridan Keystone at the Crossing	August 10-15
AIC Conference (Association of Indiana Counties)	Indianapolis, Westin Hotel	October 6-9
Indiana Township Assoc. State Convention (Township Trustee Assessors)	Indianapolis, Omni Severin Union Station	November 18-22



Assessor's Operations Manual Update

Diana Boylls

Have you ever had to look up the oath of office for the county property tax assessment board of appeals? How about the requirements for assessing cemetery land? These are just two of the items that can be found in the newly revised ***Assessor's Operations Manual***.

The original manual was issued in 1999, and much has changed in the assessing community since that time. The new manual will be an expanded version that will include copies of the forms that are used by the assessor in the various tasks associated with the office. Also included will be some of the forms used by the county auditor that may involve the assessor in the determination of value.

The newly revised manual will be available in early October. It will be the basis for the October sessions of continuing education, which will focus on the many changes that have occurred since 1999 in the operation of the office. Manuals will be given to the class participants.

If you are a county assessor, township assessor or a township trustee/assessor and are unable to attend the October continuing education session, the DLGF field staff members will deliver copies to the county assessor's offices – where they can be picked up.

If you are a vendor, (someone other than an elected official), additional copies of the manual will be available on the DLGF website under the *Manuals and Publications* tab, or they can also be purchased from the central office. Please contact our office at (317) 232-3777.



DLGF Website Stays Current

With reassessment going on all over the state, DLGF is updating its website www.in.gov/dlgef every Monday to keep you and the public aware of Indiana's progress in this monumental task of reassessing property.

Under the *What's New* button, you will find the latest information about who has had their budgets certified, who is doing provisional billing, and who has turned in their equalization study and which ones have been approved.

The *Manuals and Publications* section has been revamped to categorize publications according to subjects: *General Publications*, *Assessors*, *Budget*, *Personal Property*, and *Real Property*. Some of the publications and general calendars are also under the Assessment Division and Budget Division sections as well.

If you have suggestions for other DLGF website improvements, please let us know.

**Status of Rules Promulgated by the
Department**
Heather Scheel

LSA Doc. 02-342(F)

- The Department adopted a rule April 29, 2003, governing the assessment of Industrial facilities located in Lake County, Indiana.
- IC § 6-1.1-8.5 requires the DLGF to assess certain properties using appraising methods consistent with the real property rules. A copy of the adopted rule may be viewed on the Department's web page, www.in.gov/dlgf/

LSA Doc. # 03-178(E)

- The Department under House Enrolled Act 1219 adopted emergency rules governing the provisional billing procedures for counties unable to complete the statutory reassessment date.
- Counties that have plans to send provisional bills are Allen, Brown, Clark, Crawford, Kosciusko, Lake, Madison, Noble, Porter, St. Joseph, and Wayne.
- The rule will be published in the *Indiana Register*, and may be reviewed on the Department's web page.

LSA Doc. # 03-156

- The Department published a Notice of Intent to Adopt a Rule in the *Indiana Register* July 1, 2003, concerning the assessment of personal property.
- The DLGF intends to incorporate certain special valuation methods as well as clean-up clerical inconsistencies that exist between the statutes and 50 IAC 4.2.

LSA Doc. # 03-157

- The Department published a Notice of Intent to Adopt a Rule in the *Indiana Register* July 1, 2003, governing certain exemption procedures under IC §§ 6-1.1-10 and 11:

1. whether property used substantially relates to the exempt purpose,
2. requiring that the DLGF must publish a report outlining the total assessed value of exempt property per taxing district,
3. outlining guidelines for local assessing officials to follow when annually notifying the DLGF of lease information, and
4. ensuring that the DLGF review exemption applications in accordance with Indiana law.

LSA Doc. # 03-6

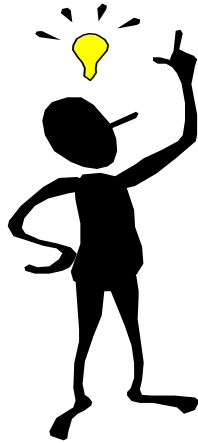
- The Department published a Notice of Intent to Adopt a rule in the *Indiana Register* February 1, 2003, under the authority of IC 6-1.1-35.2-2.
- The Department intends to adopt a rule to provide for just and uniform procedures governing new official training per diems.

LSA Doc. # 02-297

- The Department published a Notice of Intent to Adopt a Rule in the *Indiana Register* November 1, 2002, to establish the uniform procedures necessary to annually adjust the assessed value of real property during non-general reassessment years IC § 6-1.1-4-4.5.
- The Department must adopt these procedures by December 31, 2004, and welcomes public comments, questions or concerns.

LSA Doc. # 02-343

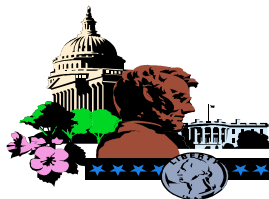
- The Department published a Notice of Intent to Adopt a Rule in the January 1, 2003, *Indiana Register* to provide guidance on the allocation and distribution of property tax in certified technology parks under IC § 36-7-32.
- The Department is working jointly with the State Board of Accounts, Department of Commerce and Department of Revenue in formulating the specific allocations.



REMINDER

Petition for Survey and Reassessment- Real and Personal Property Partially or Totally Destroyed by Disaster State Form 17592 (R3/ 10-01)

Please make sure when you are filing the **Petition for Survey and Reassessment- Real and Personal Property Partially or Totally Destroyed by Disaster State Form 17592 (R3/ 10-01)**, a power of attorney should be completed if the form is signed by someone other than the property owner.



This newsletter is published by the Department of Local Government Finance.
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